ID: CCA-626135-09 Number: **200943030**

Office:

UILC: 1502.77-00

Release Date: 10/23/2009

From:

Sent: Fri 6/26/2009 1:48 PM

To: Cc:

Subject: Designation by Commissioner

Delegation Order 4-45 provides that Team Managers in LMSB are authorized ("as to their respective cases") to designate a substitute agent for a consolidated group.

As we discussed, there is no form. It's sufficient to send a letter to the corporation advising that it's being designated as the substitute agent pursuant to sec. 1.1502-77(d)(3) and also advising it to notify the other corporations that were members for the year(s) at issue.

Please let me know if you have any questions.